

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

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No. 45

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 69/2019-GST/SIKKIM

Date: 13th December, 2019

NOTIFICATION

In exercise of the powers conferred by section 146 of the Sikkim Goods and Services Tax Act, 2017 (12 of 2017) read with sub-rule(4) of rule 48 of the Sikkim Goods and Services Tax Rules, 2017 and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the State Government, on the recommendations of the Council, hereby, notifies the following as the Common Goods and Services Tax Electronic Portal for the purpose of preparation of the invoice in terms of sub-rule(4) of rule 48 of the aforesaid rules, namely:-

- (i) www.einvoice1.gst.gov.in;
- (ii) www.einvoice2.gst.gov.in;
- (iii) www.einvoice3.gst.gov.in;
- (iv) www.einvoice4.gst.gov.in;
- (v) www.einvoice5.gst.gov.in;
- (vi) www.einvoice6.gst.gov.in;
- (vii) www.einvoice7.gst.gov.in;
- (viii) www.einvoice8.gst.gov.in;
- (ix) www.einvoice9.gst.gov.in;
- (x) www.einvoice10.gst.gov.in.

Explanation.-For the purposes of this notification, the above mentioned websites mean the websites managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (18 of 2013).

This notification shall come into force with effect from the 1st day of January, 2020.

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**